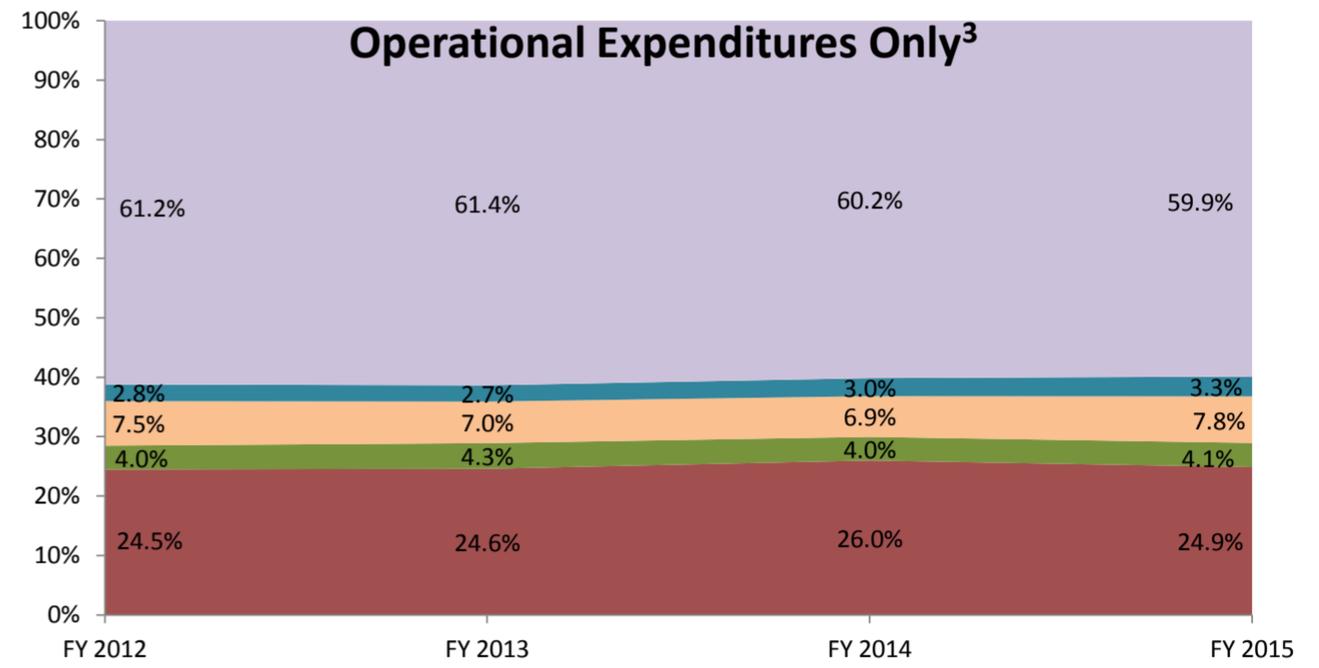
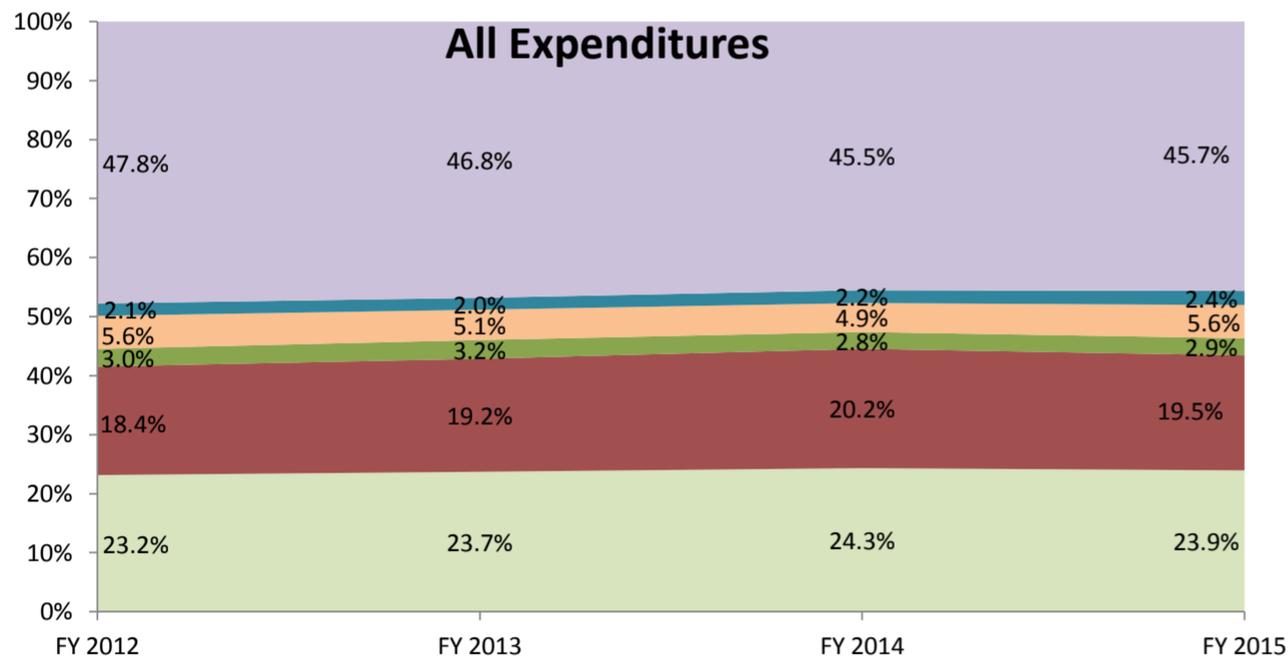


School Corporation Expenditures by Account
Biannual Financial Report Data
South Putnam Community Schools (6705)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,897,437	42.3%	\$6,869,282	49.0%	\$6,869,359	47.8%	\$6,348,956	46.8%	\$5,778,727	45.5%	\$6,041,903	45.7%
Student Instructional Support	\$1,399,099	8.6%	\$1,096,738	7.8%	\$1,106,290	7.7%	\$968,402	7.1%	\$899,069	7.1%	\$1,059,458	8.0%
Total	\$8,296,536	50.9%	\$7,966,020	56.8%	\$7,975,649	55.5%	\$7,317,357	54.0%	\$6,677,796	52.6%	\$7,101,361	53.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,094,371	19.0%	\$3,012,665	21.5%	\$3,073,559	21.4%	\$3,026,805	22.3%	\$2,928,962	23.1%	\$2,963,749	22.4%
Non Operational	\$4,897,245	30.1%	\$3,050,852	21.7%	\$3,329,612	23.2%	\$3,215,377	23.7%	\$3,088,490	24.3%	\$3,169,685	23.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,991,616	49.1%	\$6,063,517	43.2%	\$6,403,170	44.5%	\$6,242,182	46.0%	\$6,017,452	47.4%	\$6,133,434	46.3%

Grand Total	\$16,288,152	\$14,029,537	\$14,378,819	\$13,559,539	\$12,695,249	\$13,234,794
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■ Non Operational
■ Corporation Administration
■ Other Student Instructional Support

■ Other Overhead and Operational
■ School Administration
■ Student Academic Achievement

■ Other Overhead and Operational
■ School Administration
■ Student Academic Achievement
■ Corporation Administration
■ Other Student Instructional Support

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11100 Regular Programs Elementary	\$1,812,689	\$2,937,871	\$1,955,683	\$2,033,761	12.2%	-30.8%	4.0%		
11300 Regular Programs High School	\$1,297,061	\$2,112,412	\$2,268,591	\$2,200,265	69.6%	4.2%	-3.0%		
11355 Regular Programs High School - Acad. Honors High Ability Students	\$27,000	\$18,634	\$23,535	\$60,046	122.4%	222.2%	155.1%		
11410 Regular Programs Vocational Education - Agriculture A	\$72,780	\$120,922	\$58,904	\$64,948	-10.8%	-46.3%	10.3%		
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$32,824	\$48,989	\$50,909	\$60,335	83.8%	23.2%	18.5%		
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$126	\$0	\$0	\$0	NA	NA	NA		
11630 Regular Programs Alternative Education Programs - High School	\$2,297	\$1,448	\$0	\$0	NA	NA	NA		
12110 Special Programs Gifted and Talented - Gifted And Talented	\$5,386	\$219	\$125	\$7,140	32.6%	3162.7%	5616.6%		
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$18,003	\$1,698	\$1,381	NA	-92.3%	-18.7%		
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$42,306	\$0	\$0	NA	NA	NA		
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$8,112	\$8,764	NA	NA	8.0%		
12350 Special Programs Physical Impairment - Homebound	\$1,935	\$3,518	\$0	\$0	NA	NA	NA		
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$61,615	\$51,922	\$57,663	NA	-6.4%	11.1%		
12420 Special Programs Emotional Disabilities - All Others	\$0	\$5,605	\$3,675	\$4,401	NA	-21.5%	19.7%		
12510 Special Programs Culturally Different - Communication Disorders	\$40	\$55	\$0	\$0	NA	NA	NA		
12520 Special Programs Culturally Different - Compensatory	\$0	\$25	\$0	\$0	NA	NA	NA		
12610 Special Programs Learning Disability	\$208,601	\$401,205	\$409,751	\$439,517	110.7%	9.5%	7.3%		
12810 Special Programs Special Education Preschool	\$39,584	\$30,008	\$3,675	\$25,225	-36.3%	-15.9%	586.4%		
14300 Summer School Programs High School	\$20,073	\$28,645	\$0	\$0	NA	NA	NA		
16200 Remediation Preventive Remediation	\$14,368	\$27,624	\$4,856	\$7,654	-46.7%	-72.3%	57.6%		
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$215,947	\$261,765	\$260,768	\$230,004	6.5%	-12.1%	-11.8%		
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$525,889	(\$3)	\$0	\$0	NA	NA	NA		
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$190,324	\$52,556	\$145,189	NA	-23.7%	176.3%		
22220 Instruction Library/Media Services - School Library	\$76,761	\$71,920	\$65,343	\$13,815	-82.0%	-80.8%	-78.9%		
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$221,296	\$86,774	\$159,935	\$175,927	-20.5%	102.7%	10.0%		
22330 Instruction Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$0	\$16,000	NA	NA	NA		
22350 Instruction Instruc. Related Tech. - Systems Operations	\$0	\$49,226	\$9,700	\$13,120	NA	-73.3%	35.3%		
22360 Instruction Instruc. Related Tech. - Network Support	\$1,737	\$179,124	\$295,647	\$346,892	19872.2%	93.7%	17.3%		
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$325	\$60	NA	NA	-81.5%		
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$133,321	\$136,256	\$58,647	\$90,637	-32.0%	-33.5%	54.5%		
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$47,849	\$6,560	\$4,223	\$9,070	-81.0%	38.3%	114.8%		
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$28,233	\$30,148	\$30,089	NA	6.6%	-0.2%		
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$232,088	\$0	\$0	\$0	NA	NA	NA		
Student Academic Achievement Total									
	\$4,989,651	\$6,869,282	\$5,778,727	\$6,041,903	21.1%	-12.0%	4.6%		
Student Instructional Support									
21190 Students Attend. & Social Work Serv. - Other	\$4,000	\$2,000	\$6,500	\$6,500	62.5%	225.0%	0.0%		
21210 Students Guidance Services - Service Area Direction	\$2,025	\$0	\$0	\$0	NA	NA	NA		
21220 Students Guidance Services - Counseling Services	\$234,045	\$230,428	\$153,417	\$192,542	-17.7%	-16.4%	25.5%		
21290 Students Guidance Services - Other Guidance Services	\$1,771	\$2,409	\$55	\$0	NA	NA	NA		
21340 Students Health Services - Nurse Services	\$61,362	\$90,254	\$114,937	\$117,574	91.6%	30.3%	2.3%		
21390 Students Health Services - Other Health Services	\$0	\$2,785	\$822	\$152	NA	-94.5%	-81.5%		
21990 Students Other Support Services Students - Other Student Services	\$6,091	\$2,500	\$0	\$0	NA	NA	NA		
24100 School Administration Office of The Principal	\$707,232	\$766,258	\$623,338	\$742,690	5.0%	-3.1%	19.1%		
24900 School Administration Other Support Services - School Admin.	\$0	\$104	\$0	\$0	NA	NA	NA		
Student Instructional Support Total									
	\$1,016,527	\$1,096,738	\$899,069	\$1,059,458	4.2%	-3.4%	17.8%		
Overhead and Operational									
23110 General Administration Board of Education - Service Area Direction	\$89,242	\$38,479	\$21,551	\$22,284	-75.0%	-42.1%	3.4%		
23160 General Administration Board of Education - Promotion Expenses	\$200	\$738	\$1,219	\$2,095	946.6%	184.1%	71.9%		
23210 General Administration Executive Administration - Office of The Superintendent	\$207,253	\$296,709	\$306,077	\$317,961	53.4%	7.2%	3.9%		
23290 General Administration Executive Administration - Other Executive Admin. Services	\$86,040	\$17,481	\$16,217	\$17,440	-79.7%	-0.2%	7.5%		

School Corporation Expenditures by Account
Biannual Financial Report Data
South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$2,993	\$1,424	\$852	\$1,098	-63.3%	-22.9%	28.9%
25192 Central Services Fiscal Services - Other - Petty Cash	\$375	\$266	\$0	\$95	-74.7%	-64.4%	NA
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$1,155	\$911	\$4,291	\$5,065	338.6%	456.2%	18.0%
25199 Central Services Fiscal Services - Other - Other	\$0	\$2,495	\$133	\$7,284	NA	192.0%	5370.1%
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$1,966	\$0	\$0	NA	NA	NA
25890 Central Services Other Technology Services	\$0	\$6,840	\$10,760	\$11,140	NA	62.9%	3.5%
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$55,122	\$62,721	\$63,081	\$68,784	24.8%	9.7%	9.0%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$686,980	\$964,917	\$789,666	\$807,350	17.5%	-16.3%	2.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$9,535	\$9,679	\$14,616	\$54,536	471.9%	463.5%	273.1%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$267,473	\$206,350	\$149,730	\$103,757	-61.2%	-49.7%	-30.7%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,691	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$54,929	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$53,518	\$94,349	\$108,577	\$100,006	86.9%	6.0%	-7.9%
27010 Student Transportation Service Area Direction	\$45,103	\$67,018	\$69,222	\$97,026	115.1%	44.8%	40.2%
27100 Student Transportation Vehicle Operation	\$285,955	\$472,926	\$426,202	\$357,911	25.2%	-24.3%	-16.0%
27200 Student Transportation Monitoring Services	\$2,741	\$1,060	\$1,801	\$2,272	-17.1%	114.4%	26.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$217,205	\$238,400	\$253,470	\$294,556	35.6%	23.6%	16.2%
27400 Student Transportation Purchase of School Buses	\$116,927	\$0	\$189,329	\$205,874	76.1%	NA	8.7%
27500 Student Transportation Insurance on Buses	\$21,716	\$20,028	\$7,999	\$14,450	-33.5%	-27.9%	80.6%
27700 Student Transportation Contracted Transportation Services	\$808	\$0	\$7,232	\$9,214	1039.7%	NA	27.4%
27900 Student Transportation Other Student Transportation Services	\$0	\$11,348	\$1,481	\$1,194	NA	-89.5%	-19.4%
31100 Food Services Operations Service Area Direction	\$18,331	\$35,297	\$37,903	\$38,885	112.1%	10.2%	2.6%
31200 Food Services Operations Food Preparation and Dispensing	\$143,795	\$171,256	\$156,347	\$148,617	3.4%	-13.2%	-4.9%
31400 Food Services Operations Food Purchases	\$232,856	\$286,339	\$269,647	\$258,873	11.2%	-9.6%	-4.0%
31900 Food Services Operations Other Food Services	\$3,195	\$3,670	\$21,559	\$15,982	400.3%	335.4%	-25.9%
Overhead and Operational Total	\$2,606,138	\$3,012,665	\$2,928,962	\$2,963,749	13.7%	-1.6%	1.2%
Non Operational							
33300 Category not Specified Civic Services	\$0	\$3,202	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$26,438	\$35,654	\$76,280	\$63,328	139.5%	77.6%	-17.0%
33990 Other Community Services Other	\$864	\$223	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$80,719	\$50,781	\$59,474	\$49,845	-38.2%	-1.8%	-16.2%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,001,770	\$107,024	\$37,359	\$176,537	-91.2%	65.0%	372.5%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$105,350	\$104,950	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$191,083	\$3,777	\$0	\$2,814	-98.5%	-25.5%	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$52,962	\$40,103	\$84,605	\$26,790	-49.4%	-33.2%	-68.3%
51100 Principal on Debt Bonds	\$244,485	\$34,292	\$130,000	\$140,000	-42.7%	308.3%	7.7%
52100 Interest on Debt Bonds	\$0	\$209,062	\$103,708	\$97,059	NA	-53.6%	-6.4%
52200 Interest on Debt Temporary Loans	\$82,537	\$37,753	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,989,000	\$1,545,000	\$1,938,097	\$2,132,000	7.2%	38.0%	10.0%
53150 Lease Rental Buildings-Interest	\$0	\$787,000	\$577,403	\$403,500	NA	-48.7%	-30.1%
54200 Advancements and Obligations Common School Fund - Principal	\$111,875	\$68,750	\$75,000	\$75,000	-33.0%	9.1%	0.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$23,281	\$6,563	\$2,813	NA	-87.9%	-57.1%
Non Operational Total	\$4,887,082	\$3,050,852	\$3,088,490	\$3,169,685	-35.1%	3.9%	2.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$48,323	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$14,077	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$43,418	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$374	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$267,879	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$76,336	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Putnam Community Schools (6705)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26492	NA	Social Security - Overhead and Operational	\$87,871	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$2,029	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$16,667	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$4,907	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$12,201	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$130	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$942,172	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$257,486	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$325,876	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$6,838	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$8,456	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$2,051	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,295	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$55	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$624,290	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$27,715	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$17,572	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$737	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,788,754	\$0	\$0	\$0	NA	NA	NA